



## **New Exclusions From Sales Tax for Manufacturing Machinery and Equipment Effective July 1, 2004**

Five percent of the price of eligible manufacturing machinery and equipment will be excluded from state sales tax effective July 1, 2004, in the first of seven steps toward the complete exclusion of such property from state sales tax on July 1, 2010. Act 1 of the 2004 First Extraordinary Session of the Louisiana Legislature authorized these exclusions for manufacturing equipment. The following documents regarding these new exclusions may be accessed from the department's web site or the Louisiana Legislature's web site through the following links:

- Act 1 can be accessed from the Legislature's web site at:  
[http://www.legis.state.la.us/leg\\_docs/041ES/CVT2/OUT/0000L8WE.PDF](http://www.legis.state.la.us/leg_docs/041ES/CVT2/OUT/0000L8WE.PDF).
- The Emergency Rule that the department has promulgated in connection with these new exclusions can be accessed at:  
[http://www.revenue.louisiana.gov/forms/lawspolicies/LAC61\\_I\\_4301\\_8.pdf](http://www.revenue.louisiana.gov/forms/lawspolicies/LAC61_I_4301_8.pdf).
- Revenue Information Bulletin No. 04-012-A, providing a detailed summary of the new legislation, can be accessed at:  
<http://www.revenue.louisiana.gov/forms/lawspolicies/RIB04012A.pdf>.
- A compilation of answers to questions that are frequently asked about these new exclusions is available at:  
<http://www.revenue.louisiana.gov/forms/misc/FAQsManuEquip.pdf>.
- The application form (R-1070) for certification by the department as a manufacturer is available at: [http://www.revenue.louisiana.gov/forms/taxforms/1070\(6\\_04\)F.PDF](http://www.revenue.louisiana.gov/forms/taxforms/1070(6_04)F.PDF).
- A form that manufacturers can use to designate contractors as their mandataries or agents for purposes on acquiring eligible manufacturing machinery in their behalf is available at [http://www.revenue.louisiana.gov/forms/taxforms/1072\(7\\_04\)F.pdf](http://www.revenue.louisiana.gov/forms/taxforms/1072(7_04)F.pdf).

Any manufacturer who makes purchases, leases, or rentals of qualifying machinery or equipment from July 1, 2004, to the date that they receive an exemption certificate from the Louisiana Department of Revenue will be able to recover the Louisiana sales, use, or rental tax that on the five percent exclusion. Claim for Refund Form R-20127-L

([http://www.revenue.louisiana.gov/forms/taxforms/20127L\(2\\_98\)F.pdf](http://www.revenue.louisiana.gov/forms/taxforms/20127L(2_98)F.pdf)) must be submitted, along with a copy of the applicant's exemption certificate, to the department's Office Division, for the processing of a refund.

Questions concerning these new exclusions should be directed to the department's "Sales Tax Inquiries" e-mail box under the "Contact Us" section of this web site. Please be sure to select "Sales Tax" for the tax type.

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